

SCHEDULE 8.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - TAX AND REVENUE

NATURE AND EXTENT OF SERVICES

The components of the Tax and Revenue Division of the Finance and Administration Department are: Commercial Permit/Enforcement, Transportation, Tax and Fine Collections, and Franchise Revenue. Since all the General Fund departments benefit from the services provided by this Division, the cost is allocated proportionally to General Fund operating expenditures and TIRZ's operating expenditures. The enterprise funds are excluded because they have their revenue collection services and are not supported by this Division.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$3,054,395			\$3,054,395
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	72,724	4,587	77,311	
F&A ADMINISTRATION	313,830	209,767	523,597	
F&A ADMINISTRATIVE SERVICES	6,287	1,010	7,297	
F&A INFORMATION SERVICES	21,423	2,580	24,003	
F&A TAX AND REVENUE		10,237	10,237	
F&A FINANCIAL SERVICES		9,442	9,442	
AFFIRMATIVE ACTION		457	457	
MAYOR'S OFFICE - EXECUTIVE		15,845	15,845	
HUMAN RESOURCES		2,696	2,696	
CONTROLLER'S OFFICE		21,489	21,489	
LEGAL DEPT.		75,485	75,485	
CITY SECRETARY'S OFFICE		3,187	3,187	
CITY COUNCIL		21,669	21,669	
BUILDING SERVICES		11,833	11,833	
CONVENTION/ENTERTAIN. RENTAL		156	156	
HEC LEASE EXP		28,663	28,663	
Total allocated additions:	414,264	419,103	833,367	833,367
Total to be allocated:	\$3,468,659	\$419,103		\$3,887,762
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Schedule of costs to be
allocated by function

	Total General & admn	TAX & REVENUE
Wages & benefits		

SALARIES & WAGES	\$2,163,148	\$2,163,148
FRINGE BENEFITS	644,965	644,965
Other expense and cost		

SUPPLIES	65,508	65,508
OTHER CHARGES	180,774	180,774
CAPITAL OUTLAY		
Departmental		
Expenditures	3,054,395	3,054,395
Functional cost	3,054,395	3,054,395
Additions: 1st		
Others	414,264	414,264
Reallocate admin	(414,264)	414,264
Allocable costs	3,468,659	3,468,659
1st Allocation	3,468,659	3,468,659
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Additions: 2nd		
Others	419,103	419,103
Reallocate admin	(419,103)	419,103
Allocable costs	419,103	419,103
2nd Allocation	419,103	419,103
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06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Schedule of costs to be
allocated by function

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	Total General & admin	TAX & REVENUE
Total allocated	\$3,887,762 =====	\$3,887,762 =====

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Detail allocation of
TAX & REVENUE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,538	0.282	\$9,794		\$9,794		\$9,794
F&A ADMIN SVCS	8,186	0.653	22,660		22,660		22,660
F&A INFORM. SVCS	15,030	1.199	41,605		41,605		41,605
F&A PURCHASING S	4,103	0.327	11,358		11,358		11,358
F&A TAX & REVENUE	3,698	0.295	10,237		10,237		10,237
F&A FINANCIAL SE	3,250	0.259	8,996		8,996	1,118	10,114
AFFIRMATIVE ACT	1,712	0.136	4,739		4,739	589	5,328
MAYOR-EXECUTIVE	1,924	0.153	5,326		5,326	662	5,988
HUMAN RESOURCES	2,873	0.229	7,953		7,953	988	8,941
CONTROLLER	6,214	0.495	17,201		17,201	2,137	19,338
LEGAL	21,312	1.700	58,994		58,994	7,330	66,324
CITY SECRETARY	694	0.055	1,921		1,921	239	2,160
CITY COUNCIL	4,220	0.336	11,681		11,681	1,451	13,132
MUN COURTS-ADMIN	16,099	1.284	44,564		44,564	5,537	50,101
BUILDING SVCS	31,273	2.495	86,567		86,567	10,756	97,323
PW ECRE. ADMIN	864	0.068	2,392		2,392	297	2,689
MUN COURTS-JUSTI	3,743	0.298	10,361		10,361	1,287	11,648
POLICE	443,750	35.412	1,228,353		1,228,353	152,625	1,380,978
FIRE	271,579	21.673	751,763		751,763	93,408	845,171
PW & ENG. OTHER	72,769	5.807	201,433		201,433	25,029	226,462
PW FLEET MGT/118	9,294	0.741	25,727		25,727	3,197	28,924
PW ECRE. DESIGN	13,089	1.044	36,232		36,232	4,502	40,734
PW ECRE. REAL ES	1,502	0.119	4,158		4,158	517	4,675
PW ECRE. PLANNIN	1,389	0.127	3,844		3,844	478	4,322
SOLID WASTE MGMT	60,812	4.853	168,335		168,335	20,916	189,251
HOUSING/COM. DEV	206	0.016	570		570	71	641
LIBRARY	35,264	2.814	97,615		97,615	12,129	109,744
PARKS & RECREAT	55,999	4.468	155,012		155,012	19,261	174,273
HEALTH/HUMAN SVS	55,077	4.395	152,460		152,460	18,943	171,403
PLANNING & DEV	8,319	0.663	23,028		23,028	2,861	25,889
TIRZ's (20)	95,292	7.604	263,780		263,780	32,775	296,555
Subtotal	1,253,074	100.000	3,468,659		3,468,659	419,103	3,887,762
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Detail allocation of
TAX & REVENUE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	1,253,074	100.000	\$3,468,659		\$3,468,659	\$419,103	\$3,887,762
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(A) Alloc basis: Gen. Fund Operating Exp. & TIRZ's Oper. Exp.

Source: FY 2002 CAFR & FY 2003 Budget Book

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Departmental Cost
Allocation Summary

	Total	TAX & REVENUE
F&A ADMIN	\$9,794	\$9,794
F&A ADMIN SVCS	22,660	22,660
F&A INFORM. SVCS	41,605	41,605
F&A PURCHASING S	11,358	11,358
F&A TAX & REVENUE	10,237	10,237
F&A FINANCIAL SE	10,114	10,114
AFFIRMATIVE ACT	5,328	5,328
MAYOR-EXECUTIVE	5,988	5,988
HUMAN RESOURCES	8,941	8,941
CONTROLLER	19,338	19,338
LEGAL	66,324	66,324
CITY SECRETARY	2,160	2,160
CITY COUNCIL	13,132	13,132
MUN COURTS-ADMIN	50,101	50,101
BUILDING SVCS	97,323	97,323
PW ECRE. ADMIN	2,689	2,689
MUN COURTS-JUSTI	11,648	11,648
POLICE	1,380,978	1,380,978
FIRE	845,171	845,171
PW & ENG. OTHER	226,462	226,462
PW FLEET MGT/118	28,924	28,924
PW ECRE. DESIGN	40,734	40,734
PW ECRE. REAL ES	4,675	4,675
PW ECRE. PLANNING	4,322	4,322
SOLID WASTE MGMT	189,251	189,251
HOUSING/COM. DEV	641	641
LIBRARY	109,744	109,744
PARKS & RECREAT	174,273	174,273
HEALTH/HUMAN SVS	171,403	171,403
PLANNING & DEV	25,889	25,889
TIRZ's (20)	296,555	296,555

Direct Billed

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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
F&A TAX AND REVENUE
Departmental Cost
Allocation Summary

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FISCAL 2002
(continued)

	Total	TAX & REVENUE
Total	\$3,887,762	\$3,887,762
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